EXHIBIT J

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK
X

SEAT SACK, INC.,

REPLY

Plaintiff,

-against-

07-CV-3344 (RJH)(DFE)

CHILDCRAFT EDUATION CORP.; US OFFICE PRODUCTS COMPANY; US OFFICE PRODUCTS NORTH ATLANTIC DISTRICT, INC.; and SCHOOL SPECIALTY, INC.,

Defendants.	
	~

Plaintiff, Seat Sack Inc., by its attorney, Edward J. Carroll, Esq. in reply to the counterclaims set forth in defendants', Childcraft Education Corp., ("Childcraft") and School Specialty, Inc., ("School Specialty") Answer and Counterclaims, respectfully sets forth and alleges as follows:

- 1. Denies each and every allegation contained in paragraphs 9, 10 and 11, of defendants' Answer and Counterclaims.
- 2. Denies knowledge and information contained in paragraphs 2, of defendants' Answer and Counterclaims.

WHEREFORE, plaintiff demands judgment against defendants, Childcraft

Education Corp., ("Childcraft") and School Specialty, Inc., ("School Specialty")

dismissing defendants' Answer and Counterclaims in favor of plaintiff and against

defendants as set forth in its Verified Complaint, together with such other and further relief as to the Court may seem just and proper under the circumstances.

Dated: May 21, 2007

EDWARD/J. CARROLL, ESQ. (ec6937)

Attorney for Plaintiff 2733 Røute 209 Kingston, New York 12401

(845) 338-5977

TO: ORRICK, HERRINGTON & SUTCLIFFE, LLP

Attorneys for Defendants - Childcraft Education Corp., and School

Specialty, Inc.

Att: Richard W. Mark, Esq., (RM6884)

666 Fifth Avenue

New York, New York 10103

YOUNG, CONAWAY, STARGATT & TAYLOR, LLP

Attorneys for Defendants - US Office Products Company and US Office Products North Atlantic District, Inc.

Att: Sean M. Beach, Esq.

P.O. Box 391

Wilmington, Delaware 19899-0391

UNITED STATES DISTRICT COURT	Γ
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SEAT SACK, INC.,

AFFIDAVIT OF SERVICE

Plaintiff,

-against-

07-CV-3344 (RJH)(DFE)

CHILDCRAFT EDUCATION CORP.; US OFFICE PRODUCTS COMPANY; US OFFICE PRODUCTS NORTH ATLANTIC DISTRICT, INC.; and SCHOOL SPECIALTY, INC.,

Defendants.

- -X

STATE OF NEW YORK)

)SS.:

COUNTY OF ULSTER)

I, MARGARET DINGMAN, being duly sworn, deposes and says:

- 1. I am not a party to the action, and am over the age of 18 years and reside in Kingston, New York.
- 2. On May 21, 2007, I served one true copy of the annexed Reply by mailing the same in a sealed envelope, with postage prepaid thereon, in a post-office or official depository of the U.S. Postal Service within the State of New York, addressed to the last-known address of the addressee(s) as indicated below:

ORRICK, HERRINGTON & SUTCLIFFE, LLP
Attorneys for Defendants - Childcraft Education Corp., and School
Specialty, Inc.
Att: Richard W. Mark, Esq., (RM6884)
666 Fifth Avenue
New York, New York 10103

YOUNG, CONAWAY, STARGATT & TAYLOR, LLP Attorneys for Defendants - US Office Products Company and US Office Products North Atlantic District, Inc.

Att: Sean M. Beach, Esq.

P.O. Box 391

Wilmington, Delaware 19899-0391

Margaret Dingman

Sworn to before me this 21st day of May, 2007.

Notary Public

Debra L. Leacock
Notary Public, State of New York
Qualified in Ulster County
Commission Expires January 14,